

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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MICHAEL KAPPEL, :  
Plaintiff, : 07 Civ. 6713 (SCR)  
- against - :  
THE PRUDENTIAL INSURANCE COMPANY OF :  
AMERICA, :  
Defendant. :  
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**RULE 7.1 STATEMENT**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for Defendant The Prudential Insurance Company of America certifies the following:

The Prudential Insurance Company of America is an indirect, wholly owned subsidiary of Prudential Financial, Inc., a publicly traded corporation. The Prudential Insurance Company of America is owned by Prudential Holdings, LLC. Prudential Holdings, LLC is owned by Prudential Financial, Inc.

Dated: White Plains, New York  
August 21, 2007

WILSON, ELSEY, MOSKOWITZ, EDELMAN & DICKER LLP

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**CERTIFICATE OF SERVICE**

I hereby certify that on August 21, 2007, the foregoing Rule 7.1 Statement was filed electronically and served by mail on anyone unable to accept electronic filing. Notice of this filing will be sent by e-mail to all parties by operation of the Court's electronic filing system or by mail to anyone unable to accept electronic filing as indicated on the Notice of Electronic Filing. Parties may access this filing through the Court's CM/ECF System.

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